

St. Louis County Panel Members:

Thank you for the amount of time you have spent in reviewing the Assessment Process. We would like to submit our comments to the Findings of your committee for further review.

Current Practice:

The Goal is TUF-however, the legislative process along with delay in sales ratio study finalization make that goal a complicated one. In the past it has been common practice to be doing special data entry issues at the very last moments of the assessment cycle:

EX: A couple years ago there was a decision to apply a value to leased land. All assessors who had leased land had to do the data entry for the land sites and late in the game. After greatly heated unhappy response from the leaseholders in St. Louis County, the land value was removed. All this happened between later February – May.

True County System:

We do not believe that St. Louis County Board of Commissioners should consider taking away the Rights of the local jurisdictions. We do not believe the County Board of Commissioners should be considering such an action that results in the LOSS of employment for those assessors.

Disconnect:

The Local Assessors do feel that there is some disconnect, however, understand that time is valuable with County Staff so overburdened at this time. We typically have one meeting with the County a year which typically is scheduled for 2-3 hours. In the past, we have observed that the majority and more DO attend those training sessions. Perhaps the county assessor should consider having a sign up sheet for that meeting that can then be photocopied and sent to the local jurisdiction.

Quality Control:

We are unsure what the reference to four jurisdictions mean. We feel that the Local Assessors are an integral part of Quality Control. They are very close to the ground and deal with the public just as intimately as the county staff does. The standardized contract should not be considered in that some of the Local Assessors are in fact employees of their jurisdictions, not contract. The county should not be interfering with the jurisdiction and its employee. An attachment of expectations may solve that issue.

Quality of Local Boards:

Just where did the information come from that Local Boards lack knowledge? Experiences vary but there are many local boards that have majority if not all, trained by the DOR. Additionally, not ALL Local Boards wrap things up at one meeting. It is common to reconvene and county records would indicate that.

DOR Enforcement:

The Sales Ratio Study is a flawed effort in equalization. There are way too many factors, reasons and desires when one purchases a property to equate that to the market value. The range of 90-105% does not make sense. If it is more “common” to see ratios in the 80’s or up to the 120’s, then the range should be expanded from 80-120%. It would make more sense and avoid the ups and downs. Additionally, 6 sales are not enough to measure a jurisdiction that could have hundreds if not thousands of parcels.

Lack of Quality of Local Assessments:

Tax Court Cases occur whether it is the county assessed or local assessed. Abatements occur whether it is county assessed or local assessed. ALL Assessors are human beings and can make mistakes as well as the mere fact you could put them all in a room and find they differ when determining issues such as quality, condition and other factors that are used in the complex system of determining the "Estimated Market Value".

Funding Assessment Practice:

Unfortunately, most jurisdictions look at the bottom dollar. The County Fee Schedule is the guide to that dollar because they want to get the most for less. By going Contract, the jurisdiction may save the money on payroll taxes, benefits, etc. The County Fee Schedule has not been increased for several years as well as being archaic in design. The Fee Schedule should be reflective of true overall cost and not be used as a bargaining tool to gain jurisdictions or cause the Local Assessor to take less pay to do a job. Thankfully, some jurisdictions have hired the Assessor as an employee. That is the most fair way to do the job, however, those jurisdictions also look at the County Fee Schedule as a guide.

Technology:

Most all Local Assessors are on CAMA. When the county moved to the CAMA system the Locals were assured they could have the five year cycle (quintile) to get that data in. The county has a different vendor which now allows better access to the system. There will always be firewall issues and probably are right within the county between all the various departments, therefore technology issues will continue. It is important to note that not all owners and residents of our county appreciate technology. The north of the county has a lot of people who choose to not be in the electronic world and appreciate the person to person, piece of paper to help them understand what is happening to their property.

Staffing and Human Resources:

It is true, that both in County and Local Assessed areas, staff is aging. We do not believe that one should be pushed out of their jobs because of age. There should be more encouragement of development of electronic skills and enhancements toward the positions held by Assessors.

Local Assessor Practice Barriers to TUF:

While there may be lack of direct control, we believe that cooperation is the ultimate tool in gaining fairness in the assessment world. There is cooperation by the locals when requested to do additional work by the county assessor. There have been times when those requests come in very late in the assessment year. Unfortunately, when all assessors are doing zero hour data changes, the likelihood of error is greater. However, we believe that we have cooperated to try to get the best job done for our clients, the taxpayers. We also pay real estate taxes and have a vested interest.

Timely:

Timely is a factor for both the county and the locals. Last minute requests will likely always happen as we try to gain better equalization.

Uniform:

With the diversity of properties in the county, it is a great goal but will always be a challenge. Mass Appraisal is what we should be performing, however, there seems to be a greater demand for more finite details. With that process, more details are needed, however, data collection is rather generic and not finite.

Fair:

It is our understanding that timely assessments are happening. We would hope that the county staff is under the same requirements as local assessors.

IN CLOSING:

The panel has been informed of the level of licensure and experience the local assessors have to offer.

The panel has been informed of the problems with the valuation model-it is not perfect but could be improved.

Local Assessors have the same level of licensure, if not greater, than staff Assessors. They should not be considered of lesser value.

Local Assessors are close to the issues in their jurisdictions and provide a wealth of additional services, at no additional costs. The public as well as professionals such as realtors, appraisers, State and County Departments rely on the Local Assessors for assistance. The general public appreciate the more relaxed one on one environment and ability to not travel too far for help. Some of the locals have put very good information on their community websites in order to demystify the assessment process.

Local Jurisdictions should not have their rights taken away by the County. They have the right and should continue that right to hire and/or contract with an Assessor.

There should be encouragement and cooperation among all in the profession.

The Dept. of Revenue should be more available to understand the laws that they implement.

The Legislatures should be more aware of the impact of the laws they pass.

We thank the members of the panel and hope that the final result is one that does not take away the jobs of the local assessors and the right of the local jurisdiction to hire a local assessor.